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DD/OP/PA&E

Associate General Counsel for Administrative

Law/OGC

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FROM:

Deputy Chief, Legislative Division/OLL

SUBJECT:

Tax Treatment of Overseas Benefits for NSA

Employees: Comments for OMB

1. Attached for your comment is a copy of a proposed letter to the Speaker of the House of Representatives from the Defense Department concerning a draft amendment to the tax code providing tax exclusion for certain overseas benefits to NSA employees.

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To correct this inequity, the proposed letter suggests an amendment excluding overseas benefits for NSA employees from taxation.

2. So that we may provide a timely response to OMB, please give an oral or written comment on the suggested amendment to by 20 June 1985.

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Attachment as stated

Distribution:

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1 - JBM Signer

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18 June 1985)

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The Honorable Thomas P. O'Neill Speaker of the House of Representatives Washington, DC 20515

Dear Mr. Speaker:

There is forwarded herewith a draft of legislation "To amend Section 912(1) of the Internal Revenue Act of 1954 (26 U.S.C. §912(1)) by adding the words 'members of the Armed Forces assigned or detailed to the National Security Agency' and by including a paragraph which would grant comparable tax treatment of allowances permitted to certain Department of Defense personnel under Section 9(b)(1) of the National Security Agency Act of 1959 (50 U.S.C. §402 note)."

This proposal is part of the Department of Defense legislative program for the 99th Congress. The Office of Management and Budget advises that, from the standpoint of the Administration's program, there is no objection to the presentation of this proposal for consideration of the Congress. It is recommended that the proposal be enacted by Congress.

